

3 Taylor county, Iowa, and warrant number 452 issued June 10, 1930,  
4 by the county auditor and the county treasurer of Taylor county, Iowa,  
5 and the action of the board of supervisors of Taylor county, Iowa in  
6 allowing said claims, are hereby legalized and validated and said war-  
7 rants are hereby declared to constitute legal, valid, and binding obli-  
8 gations and indebtedness of said county.

1 SEC. 2. The members of the board of supervisors of Taylor county,  
2 Iowa, in 1929 and 1930, and their heirs and bondsmen shall be reim-  
3 bursed in the sum of eight hundred dollars (\$800) which is the amount  
4 of the refund made by them of the warrants hereinabove legalized and  
5 said proceedings are hereby declared legal and to constitute valid and  
6 binding obligations of said county.

1 SEC. 3. The county auditor of Taylor county, Iowa, is hereby  
2 authorized to issue warrants and the county treasurer of Taylor  
3 county, Iowa, is hereby authorized to pay warrants to the then mem-  
4 bers of the board of supervisors of Taylor county, Iowa, their heirs  
5 and bondsmen, in proportion to the amounts refunded by them in the  
6 sum of eight hundred dollars (\$800) out of the general county fund  
7 of Taylor county, Iowa.

Senate File 301. Approved April 8, 1937.

CHAPTER 247  
LEGALIZING ACT  
S. F. 523

AN ACT to authorize and legalize issuance of warrants by the independent school district of Elkader, in Clayton county, Iowa, in excess of the anticipated income for the fiscal year ending June 30, 1937, made necessary by reason of the loss of equipment and facilities by fire.

WHEREAS, the independent school district of Elkader, Clayton county, Iowa, has been faced with an extreme emergency during the fiscal year commencing July 1, 1936, on account of a fire which destroyed its high school building including text books and equipment; and

WHEREAS, the board of directors of said school district was required by reason of said fire to make the following emergency expenditures during said fiscal year: three thousand (3000) dollars for a temporary building in which to operate the high school; fifteen hundred (1500) dollars for temporary heating equipment for the school buildings; twelve hundred (1200) dollars for the salary of an extra teacher because of inadequate housing facilities; fifteen thousand (15,000) dollars to buy text books and school equipment destroyed by said fire; and

WHEREAS, said board has issued warrants in the amount of twenty thousand seven hundred (20,700) dollars to pay for these emergency expenditures; and

WHEREAS, said warrants will cause the warrants issued by said school districts for said fiscal year to exceed the anticipated revenue for said year by twenty thousand seven hundred (20,700) dollars; and

WHEREAS, it will be necessary for said board to purchase additional equipment in the amount of four thousand (4000) dollars to complete the equip-

ment of the new school building now in process of construction and to issue warrants in payment thereof; and

WHEREAS, question has arisen as to the right and authority of the board to make said expenditures and to issue said warrants; and

WHEREAS, said independent school district will be able to pay said warrants out of revenue which will be collected during the next seven years from tax levies and tuition charges now authorized by law; therefore,

*Be It Enacted by the General Assembly of the State of Iowa:*

1 SECTION 1. The board of directors of the independent school dis-  
2 trict of Elkader, in Clayton county, Iowa, is hereby authorized to issue  
3 warrants of said school district for the payment of current and emer-  
4 gency expenses of said school district for the fiscal year ending June  
5 30, 1937, in amounts not to exceed in the aggregate twenty-four thou-  
6 sand seven hundred (24,700) dollars in excess of the revenue antici-  
7 pated for such fiscal year from tax receipts, tuition payment, and other  
8 sources, and such warrants in such amounts, and the issuance thereof  
9 are hereby legalized and validated, and they are hereby declared to  
10 constitute legal, valid, and binding obligations of said school district.

1 SEC. 2. Said board is hereby authorized to issue new warrants to  
2 procure funds to pay said warrants at the lowest interest rate at which  
3 such warrants can be sold, but not in excess of five percent per anum.

1 SEC. 3. Nothing in this act shall affect pending litigation.

1 SEC. 4. This act, being deemed of immediate importance, shall be  
2 in full force and effect from and after its passage and publication,  
3 without expense to the state, in the Clayton County Register, a news-  
4 paper published at Elkader, Iowa, and in the North Iowa Times, a  
5 newspaper published at McGregor, Iowa.

Senate File 523. Approved May 1, 1937.

I hereby certify that the foregoing act was published in the Clayton County Register, June 16, 1937, and the North Iowa Times, June 17, 1937.

ROBERT E. O'BRIAN, *Secretary of State.*

## CHAPTER 248

### LEGALIZING ACT

H. F. 543

AN ACT legalizing ordinance number thirty-three (33) of the town council of Albert City, Iowa, passed and adopted, April 10, 1937, and published April 15, 1937, which ordinance empowers the town council of Albert City to borrow funds not to exceed ten thousand dollars (\$10,000.00).

WHEREAS, the incorporated town of Albert City, Iowa, owns and operates a water works system furnishing water to the inhabitants of the town of Albert City, Iowa, for consumption and has owned and operated such water works system for many years last past, and,

WHEREAS, said water works system is in need of improvements and repairs, the cost of which shall not exceed ten thousand dollars (\$10,000.00) and that said water works system is now in such condition that the use of